

because a line is busy, or from people impatient for a refund or simply trying to circumvent normal channels. These calls will be referred to the proper office with no follow-up. In addition, there are several types of problems that the Taxpayer Advocate should not handle. Inquiries or problems not meeting criteria for referral to the Office of Taxpayer Advocacy include:

- 1** Any problem that is currently under litigation, audit, or under special investigation;
- 2** Any routine inquiry, request for information, or request for forms from the department;
- 3** Insufficient time has passed to allow the department to respond;
- 4** Attempt is being made to stall or avoid normal collection procedures and administrative action; or
- 5** Any problems or inquiries regarding personnel matters.

Referrals

Referrals to the Office of Taxpayer Advocacy may come from several sources:

1 Department Referral – When it is determined by a department employee that the criteria for referral has been met, the problem will be referred to the Office of Taxpayer Advocacy for resolution. Any inquiries from the public that meet one or more of the criteria listed or, in the judgment of the employee qualify for resolution, should be immediately referred to the Office of Taxpayer Advocacy.

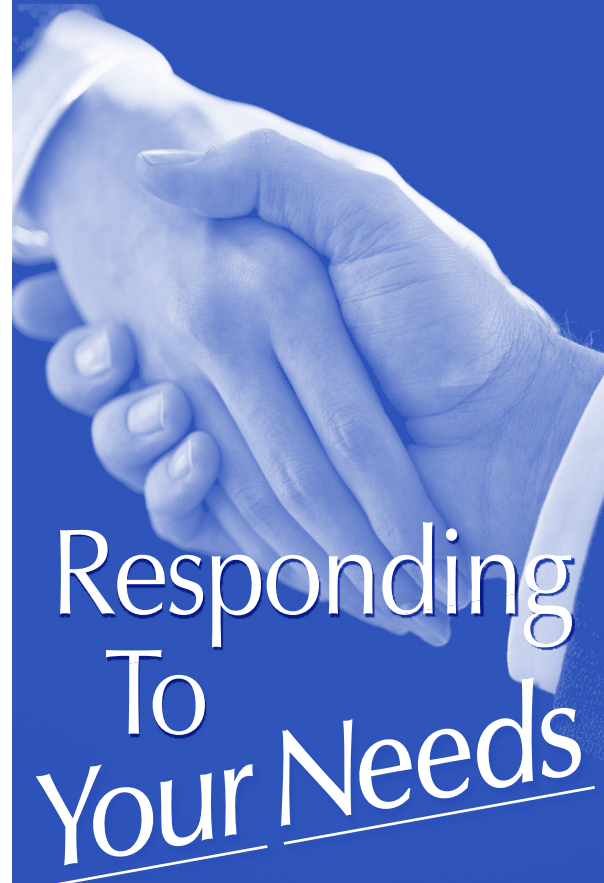
2 Taxpayer Request – Taxpayers, meeting referral qualifications, may directly request assistance.

3 Taxpayer Representative – The taxpayer's representative – accountant, CPA, etc. – may directly request assistance.

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Alabama
Department
of Revenue



Responding
To
Your Needs

OFFICE OF
Taxpayer
Advocacy

OFFICE OF Taxpayer Advocacy

The Office of Taxpayer Advocacy has been established to provide an avenue of relief, to identify systemic problems, and to offer suggestions for improvement in procedures. It is a way to reinforce the Alabama Department of Revenue's commitment to equitable and fair treatment. The Office of Taxpayer Advocacy in Alabama is not designed to circumvent normal procedural channels in resolving tax disputes, but rather to intercede on the taxpayer's behalf when normal departmental processes break down.

The Office of Taxpayer Advocacy will provide an independent voice to work within the structure and will intercede on the behalf of citizens. Taxpayer grievances can be caused by a variety of reasons, i.e. lack of tax knowledge, confusing or erroneous instructions or actions, or lack of response.

The Office of Taxpayer Advocacy is designed to work through these problems to provide a measure of relief to the constituent and also to identify reasons for the problems and to suggest long-term, structural remedies. This office only further serves to enhance the department's commitment to its mission statement of providing fair and equitable treatment to all taxpayers.

Purpose/Goals

The purpose and goals of the Office of Taxpayer Advocacy are as follows:

- 1** To provide assistance to any citizen who has experienced a longstanding and/or recurrent problem with the Department of Revenue;
- 2** To be a neutral voice for and liaison between the taxpayer and the department;
- 3** To identify systemic or procedural difficulties or problems that exist within the department and various divisions; and
- 4** To suggest recommendations to the Commissioner for solutions to identifiable problems including administrative

policy, legislative changes and/or enhancement of taxpayer education programs.

Criteria

To be referred to the Office of Taxpayer Advocacy, one or more of the following criteria must be met:

- 1** An individual must have made three attempts to resolve the problem through normal channels;
- 2** Instructions/Information provided or action taken by the department have been proven wrong or inadequate, resulting in confusion or hardship to the individual;
- 3** A departmental response has not been provided by the date promised, within a specified length of time after initial contact (30 days), or within the statutorily required time; and/or
- 4** Noted existence of an ongoing or persistent problem with a particular procedure.

It is expected that the Office of Taxpayer Advocacy will receive calls and/or letters from those who are simply frustrated